

BEFORE THE BOARD OF SUPERVISORS OF THE  
COUNTY OF AMADOR, STATE OF CALIFORNIA

IN THE MATTER OF:

RESOLUTION APPROVING SCHEDULE OF ) RESOLUTION NO. 14-062  
DELINQUENT UNSECURED COLLECTION )  
FEES FOR TREASURER/TAX COLLECTOR )

WHEREAS, pursuant to the provisions of Section 2922(e) of the Revenue and Taxation Code of the State of California, the Amador County Treasurer/Tax Collector may collect actual costs of collection incurred by the County up to the time an unsecured delinquency is paid; and

WHEREAS, the Treasurer/Tax Collector has reviewed these actual costs of collection and has developed a fee schedule for recovering these costs.

BE IT RESOLVED by the Board of Supervisors of the County of Amador, State of California, that, pursuant to Revenue and Taxation Code Section 2922(e), the Treasurer/Tax Collector is authorized to charge and shall collect the delinquent unsecured collection fees, representing the actual costs of collection, as shown on the Fee Schedule attached hereto as Exhibit "A".

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 15<sup>th</sup> day of July, 2014, by the following vote:

AYES: Theodore F. Novelli, Brian Oneto, John Plasse and Louis D. Boitano

NOES: None

ABSENT: Richard M. Forster



\_\_\_\_\_  
Theodore F. Novelli, Chairman

ATTEST:  
JENNIFER BURNS, Clerk of the  
Board of Supervisors, Amador County,  
California

  
\_\_\_\_\_  
Deputy

**EXHIBIT "A"**

**DELINQUENT UNSECURED COLLECTION FEES**  
**(FEE SCHEDULE EFFECTIVE AUGUST 1, 2014)**

<b>TAX COLLECTOR FEE</b>	<b>FEE</b>	<b>LEGAL AUTHORITY/STATUTE</b>
Pre-Lien Notice	\$5.00	R & T Code 2922(e)**
Certificate of Lien	\$38.50	R & T Code 2922(e)
Interagency Intercept Program (Franchise Tax Board)	\$28.25	R & T Code 2922(e)
Seizure of Checking/Bank Account	\$40.00	R & T Code 2922(e)
Summary Judgment	\$50.75	R & T Code 2922(e)
Boat Lien Notice/Release (DMV)	\$10.00	R & T Code 2922(e)
Writ of Execution	\$137.00	R & T Code 2922(e)
Installment Plan Fee	\$70.00	R & T Code 2922(e)

\*\* Section 2922(e) of the Revenue and Taxation Code of the State of California, provides that "the Tax Collector may collect actual costs of collection incurred by the County up to the time the (unsecured) delinquency is paid".

**UNSECURED DELINQUENT COLLECTION FEES**

**JUSTIFICATION OF FEES**

**FORMULA:** HOURLY STAFF COST x TIME + HOURLY MEGABYTE COST x TIME + OTHER COSTS (POSTAGE, MATERIALS, ETC)

**FINANCE ASST II SALARY & BENEFITS (ACTUAL 14-15 FY)**

Total Annual Salary/Benefit Cost to Department	:	\$71,338.80
Total Annual Hours	:	2088
Staff Cost/Hour (\$71,338.80/2088)	:	\$34.17/hour

**MEGABYTE MAINTENANCE/SUPPORT COSTS (ACTUAL 14-15 FY)**

Total Annual Megabyte Cost to Department	:	\$36,558.56
Total Annual Hours	:	2088
Megabyte Cost/Hour (\$36,558.56/2088)	:	\$17.51/hour

**TAX COLLECTOR FEES**

**\*PRE-LIEN NOTICE**

• Labor to run Pre-Lien Notices, Prepare for Mailing		
Time per item – 5 minutes (\$34.17 x .08333 hr)	:	\$ 2.85
• Megabyte System Costs – 5 minutes (\$17.51 x .08333 hr)	:	\$ 1.46
• <u>Postage &amp; Materials (paper, envelopes, etc)</u>	:	\$ .69
Total	:	\$ 5.00

**\*CERTIFICATE OF LIEN**

• Labor to run and compare Lien/Release of Lien and record		
Time per item – 30 minutes (\$34.17 x .5 hr)	:	\$ 17.09
• Megabyte System Costs – 30 minutes (\$17.51 x .5 hr)	:	\$ 8.76
• Recording Fee (Release of Lien)	:	\$ 11.00
• <u>Postage &amp; Materials (paper, envelopes, copies etc-2 mailings)</u>	:	\$ 1.65
Total	:	\$ 38.50

**\*INTERAGENCY OFFSET**

• Labor to determine SS#, prepare Final Notice and prepare list to submit to FTB		
Time per item – 30 minutes (\$34.17 x .5 hr)	:	\$ 17.09
• Megabyte System Costs – 30 minutes (\$17.51 x .5 hr)	:	\$ 8.76
• Accurint Charge	:	\$ 1.00
• FTB Fee	:	\$ .25
• Postage-Mailing of Final Notice	:	\$ .48
• <u>Materials (paper, copies, envelopes, etc)</u>	:	\$ .67
Total	:	\$ 28.25

**\*SEIZURE OF CHECKING ACCOUNT**

• Labor to research bank account information, prepare Final Notice, prepare Seizure Notice to Bank/Assessee	
Time per Item – 30 minutes (\$34.17 x .5 hr)	: \$ 17.09
• Megabyte System Costs – 30 minutes (\$17.51 x .5 hr)	: \$ 8.76
• Postage-mailing of Final Notice	: \$ .48
• Postage-certified (2 @ \$6.48 each)	: \$ 12.96
• <u>Materials (paper, copies, envelopes, etc)</u>	: \$ .71
Total	: \$ 40.00

**\*SUMMARY JUDGMENT**

• Labor to prepare and file Notice of Intent, Judgment, and Abstract of Judgment	
Time per Item – 30 minutes (\$34.17 x .5 hr)	: \$ 17.09
• Megabyte System Costs – 30 minutes (\$17.51 x .5 hr)	: \$ 8.76
• Recording Fee (Satisfaction of Judgment)	: \$ 11.00
• Postage-certified (2 @ \$6.48 each)	: \$ 12.96
• <u>Materials (paper, copies, envelopes, etc)</u>	: \$ .94
Total	: \$ 50.75

**\*WRIT OF EXECUTION**

• Labor to prepare Writ of Execution, Memorandum of Costs and Sheriff Levy	
Time per Item – 30 minutes (\$34.17 x .5 hr)	: \$ 17.09
• Megabyte System Costs – 30 minutes (\$17.51 x .5 hr)	: \$ 8.76
• Court Fee	: \$ 10.00
• Sheriff Fee	: \$ 100.00
• Postage-mailing Memorandum of Costs	: \$ .48
• <u>Materials (paper, copies, envelopes, etc)</u>	: \$ .67
Total	: \$ 137.00

**\*DMV BOAT LIEN NOTICE/RELEASE**

• Labor to run reports, prepare lien notice and release	
Time per Item – 10 minutes (\$34.17 x .1667 hr)	: \$ 5.70
• Megabyte System Costs – 10 minutes (\$17.51 x .1667 hr)	: \$ 2.92
• DMV Fee	: \$ 1.00
• <u>Postage &amp; Materials (paper, copies, etc)</u>	: \$ .48
Total	: \$ 10.00

**\*INSTALLMENT PLAN FEE**

• Labor to set up plan, administer and apply partial payments	
Time per Item – 75 minutes (\$34.17 x 1.25 hr)	: \$ 42.71
• Megabyte System Costs – 75 minutes (\$17.51 x 1.25 hr)	: \$ 21.89
• Postage-mailing Reminder Notices, Receipts	: \$ 3.84
• <u>Materials (paper, copies, envelopes, etc)</u>	: \$ 1.56
Total	: \$ 70.00